

Form F-66 (IA-2)  
(6-11-2014)

STATE OF IOWA

2014  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2014

CITY OF HAMPTON, IOWA

DUE: December 1, 2014

16203500400000

City of Hampton

122 1st Avenue NW

Hampton, Iowa 50441

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,259,253		1,259,253	1,254,729
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,259,253		1,259,253	1,254,729
Delinquent property taxes	5,385		5,385	0
TIF revenues	304,026		304,026	318,060
Other city taxes	524,723	0	524,723	494,469
Licenses and permits	19,310	0	19,310	21,950
Use of money and property	64,458	0	64,458	74,625
Intergovernmental	571,063	0	571,063	2,444,500
Charges for fees and service	435,467	1,338,512	1,773,979	1,465,500
Special assessments	14,096	0	14,096	31,000
Miscellaneous	125,111	0	125,111	326,500
Other financing sources	1,361,696	0	1,361,696	5,716,398
Total revenues and other sources	4,684,588	1,338,512	6,023,100	12,147,731
Expenditures and Other Financing Uses				
Public safety	902,089	0	902,089	984,890
Public works	553,321	0	553,321	604,435
Health and social services	2,860	0	2,860	3,000
Culture and recreation	598,041	0	598,041	789,680
Community and economic development	310,994	0	310,994	249,000
General government	279,469	0	279,469	309,040
Debt service	981,574	0	981,574	721,981
Capital projects	230,752	0	230,752	715,100
Total governmental activities expenditures	3,859,100	0	3,859,100	4,377,126
Business type activities	0	1,079,075	1,079,075	8,728,950
Total ALL expenditures	3,859,100	1,079,075	4,938,175	13,106,076
Other financing uses, including transfers out	1,181,696	180,000	1,361,696	675,398
Total ALL expenditures/And other financing uses	5,040,796	1,259,075	6,299,871	13,781,474
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-356,208	79,437	-276,771	-1,633,743
Beginning fund balance July 1, 2013	3,092,757	2,608,399	5,701,156	4,982,470
Ending fund balance June 30, 2014	2,736,549	2,687,836	5,424,385	3,348,727
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 2,010,000	Other long-term debt	\$ 0	
Revenue debt	\$ 329,670	Short-term debt	\$ 0	
TIF Revenue debt	\$ 2,100,000			
		General obligation debt limit	\$ 8,346,625	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-19-2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Ron Dunt		641	456-4853	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/13/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014		CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	979,250	280,003		0	0	0	1,259,253			1,259,253	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	979,250	280,003		0	0	0	1,259,253		T01	1,259,253	4
5	Delinquent property taxes	5,282	103		0	0	0	5,385		T01	5,385	5
6	<b>Total property tax</b>	984,532	280,106		0	0	0	1,264,638			1,264,638	6
7	<b>TIF revenues</b>			304,026				304,026		T01	304,026	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	38,074	10,920	0	0	0	0	48,994		T15	48,994	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	26,080	0	0	0	0	0	26,080	0	T15	26,080	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	666	214	0	0	0	0	880	0	T19	880	12
13	Hotel/motel tax	43,493	0	0	0	0	0	43,493	0	T19	43,493	13
14	Other local option taxes	0	405,276	0	0	0	0	405,276	0	T09	405,276	14
15	<b>TOTAL OTHER CITY TAXES</b>	108,313	416,410	0	0	0	0	524,723	0		524,723	15
16	<b>Section B - LICENSES AND PERMITS</b>	19,310	0	0	0	0	0	19,310	0	T29	19,310	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	12,540	4,170	0	0	0	0	16,710	0	U20	16,710	18
19	Rents and royalties	48,156	0	0	0	0	0	48,156	0	U40	48,156	19
20	Other miscellaneous use of money and property	0	2	0	0	0	-410	-408	0	U20	-408	20
21		0	0	0	0	0	0	0	0		0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	60,696	4,172	0	0	0	-410	64,458	0		64,458	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	47,965	0	0	0	0	0	47,965	0	B89	47,965	27
28	Community development block grants	0	74,850	0	0	0	0	74,850	0	B50	74,850	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	<b>Total Federal grants and reimbursements</b>	47,965	74,850	0	0	0	0	122,815	0		122,815	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		445,448					445,448		C46	445,448	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	0	445,448	0	0	0	0	445,448	0		445,448	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	2,800	0	0	0	0	0	2,800	0	D89	2,800	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	2,800	0	0	0	0	0	2,800	0		2,800	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	50,765	520,298	0	0	0	0	571,063	0		571,063	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	625,701	A91	625,701	73
74	Sewer	0	0	0	0	0	0	0	658,903	A8Ø	658,903	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	42,883	A81	42,883	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	106,979	0	0	0	0	0	106,979	0	A89	106,979	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	16,819	0	0	0	0	0	16,819	0	A03	16,819	98
99	Library charges	217,781	0	0	0	0	0	217,781	0	A89	217,781	99
100	Park, recreation, and cultural charges	62,854	0	0	0	0	0	62,854	0	A61	62,854	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	5,141	0	0	0	0	5,141	11,025		16,166	102
103	NSF charges, Mosquito	25,893	0	0	0	0	0	25,893	0		25,893	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	430,326	5,141	0	0	0	0	435,467	1,338,512		1,773,979	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	0		0	14,096	0	0	14,096	0	U01	14,096	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	41,862	19,440	0	0	21,050	0	82,352	0	U99	82,352	108
109	Deposits and sales/fuel tax refunds	3,573	3,324	0	0	0	0	6,897	0	U99	6,897	109
110	Sale of property and merchandise	33,322	0	0	0	0	0	33,322	0	U11	33,322	110
111	Fines	2,540	0	0	0	0	0	2,540	0	U30	2,540	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	81,297	22,764	0	0	21,050	0	125,111	0		125,111	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continuec	CITY OF HAMPTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,735,239	1,248,891	304,026	14,096	21,050	-410	3,322,892	1,338,512		4,661,404	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	689,182	24,072		207,083	183,339	1,960	1,105,636	0		1,105,636	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	256,060	0	0	256,060	0		256,060	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	689,182	24,072	0	463,143	183,339	1,960	1,361,696	0		1,361,696	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,424,421	1,272,963	304,026	477,239	204,389	1,550	4,684,588	1,338,512		6,023,100	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	1,149,078	708,970	130,041	273,900	648,038	182,730	3,092,757	2,608,399		5,701,156	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	3,573,499	1,981,933	434,067	751,139	852,427	184,280	7,777,345	3,946,911		11,724,256	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	634,733	215,888	0	0	0	0	850,621		E62	850,621	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	44,801	1,092	0	0	0	0	45,893		E24	45,893	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	2,462	0	0	0	0	0	2,462		E32	2,462	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	3,113	0	0	0	0	0	3,113		E89	3,113	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	685,109	216,980	0	0	0	0	902,089			902,089	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	0	470,771	0	0	0	0	470,771		E44	470,771	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	82,550	0	0	0	0	0	82,550		E01	82,550	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	82,550	470,771	0	0	0	0	553,321			553,321	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF HAMPTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,860	0	0	0	0	0	2,860		E32	2,860	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,860	0	0	0	0	0	2,860			2,860	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	252,576	45,649	0	0	0	0	298,225		E52	298,225	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	80,036	7,593	0	0	0	0	87,629		E61	87,629	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	6,967	0	0	0	0	0	6,967		G61	6,967	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	68,010	29,056	0	0	0	0	97,066		G03	97,066	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	103,447	4,707	0	0	0	0	108,154		E61	108,154	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	511,036	87,005	0	0	0	0	598,041			598,041	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	83,908	0	0	0	0	83,908		E89	83,908	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	160,086	0	67,000	0	0	0	227,086		E89	227,086	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	160,086	83,908	67,000	0	0	0	310,994			310,994	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	7,920	606	0	0	0	0	8,526		E29	8,526	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	0	0	0	0	0	0	0		E23	0	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	234,108	0	0	0	0	0	234,108		E31	234,108	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	32,161	4,674	0	0	0	0	36,835		E89	36,835	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	274,189	5,280	0	0	0	0	279,469			279,469	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	590,249	391,325	0	981,574			981,574	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	590,249	391,325	0	981,574			981,574	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Highway 65	0	0	0	0	800	0	800			800	184
185	WWTP	0	0	0	0	56,642	0	56,642			56,642	185
186	Park Improvement, Library	0	0	0	0	173,310	0	173,310			173,310	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	230,752	0	230,752			230,752	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	230,752	0	230,752			230,752	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,715,830	863,944	67,000	590,249	622,077	0	3,859,100			3,859,100	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								629,487	E91	629,487	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							0	E80		0	201
202	Purchase of land and equipment							400,646	G80		400,646	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							48,942	E81		48,942	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HAMPTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,079,075		1,079,075	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,715,830	863,944	67,000	590,249	622,077	0	3,859,100	1,079,075		4,938,175	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	209,043	480,018		3,339	233,236	0	925,636	180,000		1,105,636	255
256	Internal TIF loans/repayments and transfers out	0	0	256,060	0	0	0	256,060	0		256,060	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	209,043	480,018	256,060	3,339	233,236	0	1,181,696	180,000		1,361,696	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,924,873	1,343,962	323,060	593,588	855,313	0	5,040,796	1,259,075		6,299,871	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	184,280	184,280			184,280	263
264	Restricted	1,033,163	529,701	0	157,551	0	0	1,720,415			1,720,415	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	54,984	108,270	111,007	0	0	0	274,261			274,261	266
267	Unassigned	560,479	0	0	0	-2,886	0	557,593			557,593	267
268	<b>Total Governmental</b>	1,648,626	637,971	111,007	157,551	-2,886	184,280	2,736,549			2,736,549	268
269	<b>Proprietary</b>								2,687,836		2,687,836	269
270	<b>Total ending fund balance June 30, 2014</b>	1,648,626	637,971	111,007	157,551	-2,886	184,280	2,736,549	2,687,836		5,424,385	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,573,499	1,981,933	434,067	751,139	852,427	184,280	7,777,345	3,946,911		11,724,256	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF HAMPTON																																																	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																												
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td></tr><tr><td>Health.....</td><td>M32</td><td>0</td></tr><tr><td>Highways.....</td><td>M44</td><td>0</td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td>0</td></tr><tr><td>Libraries.....</td><td>M52</td><td>0</td></tr><tr><td>Police protection.....</td><td>M62</td><td>0</td></tr><tr><td>Sewerage.....</td><td>M80</td><td>0</td></tr><tr><td>Sanitation.....</td><td>M81</td><td>0</td></tr><tr><td>All other.....</td><td>M89</td><td>\$ 0</td></tr></table>											Purpose	Amount paid to other local governments		Correction.....	M05	\$ 0	Health.....	M32	0	Highways.....	M44	0	Transit subsidies.....	M94	0	Libraries.....	M52	0	Police protection.....	M62	0	Sewerage.....	M80	0	Sanitation.....	M81	0	All other.....	M89	\$ 0	<table><tr><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Highways.....</td><td>L44</td><td>\$ 0</td></tr><tr><td>All other.....</td><td>L89</td><td>\$ 0</td></tr></table>											Purpose	Amount paid to State		Highways.....	L44	\$ 0	All other.....	L89	\$ 0
Purpose	Amount paid to other local governments																																																											
Correction.....	M05	\$ 0																																																										
Health.....	M32	0																																																										
Highways.....	M44	0																																																										
Transit subsidies.....	M94	0																																																										
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Sewerage.....	M80	0																																																										
Sanitation.....	M81	0																																																										
All other.....	M89	\$ 0																																																										
Purpose	Amount paid to State																																																											
Highways.....	L44	\$ 0																																																										
All other.....	L89	\$ 0																																																										
Part IV	SALARIES AND WAGES																																																											
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																												
											Amount - Omit cents																																																	
Total salaries and wages paid.....											Z00 \$		1,390,804																																															
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014																Interest paid this year																																								
Purpose		Debt outstanding JULY 1, 2013 (a)		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		(h)																																												
1. Water utility		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0																																												
2. Sewer utility		329,670		0		0		0		0		329,670		0		0																																												
3. Electric utility		0		0		0		0		0		0		0		0																																												
4. Gas utility		0		0		0		0		0		0		0		0																																												
5. Transit-bus		0		0		0		0		0		0		0		0																																												
6. Industrial Revenue		0		0		0		0		0		0		0		0																																												
7. Mortgage revenue		0		0		0		0		0		0		0		0																																												
8. TIF revenue		0		0		0		0		0		0		0		0																																												
9. Other-Specify		0		0		0		0		0		0		0		0																																												
10. GO Cap Loan Notes		90,000		0		15,000		75,000		0		0		0		3,338																																												
11. GO UR Bonds		2,270,000		0		170,000		0		2,100,000		0		0		85,060																																												
12. GO LOSST		2,080,000		0		145,000		1,935,000		0		0		0		61,082																																												
13. Line of Credit		498,500		0		498,500		0		0		0		0		2,093																																												
14.		0		0		0		0		0		0		0		0																																												
Total long-term debt		5,268,170		0		828,500		2,010,000		2,100,000		329,670		0		151,573																																												
B. Short-term debt		Amount - Omit cents																																																										
Outstanding as of JULY 1, 2013										61V \$		0																																																
Outstanding as of JUNE 30, 2014										64V \$		0																																																
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents																																																	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																																																												
Actual valuation -- January 1, 2012										\$		166,932,498						x .05 = \$		8,346,625																																								
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014										Amount - Omit cents																																																	
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																																						
		\$ 0		\$ 0		0		5,424,385		5,424,385																																																		
REMARKS												V98																																																